

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Smith-Green Community Schools (8625)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$15,371	\$24,605	n/a	60%
	11100 Elementary	\$1,298,406	\$1,564,446	\$1,633,275	26%	4%
	11200 Middle/Junior High	\$364,017	\$593,195	\$603,813	66%	2%
	11300 High School	\$1,093,766	\$1,072,829	\$1,006,001	-8%	-6%
	11420 Agriculture B	\$33,913	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$22,781	\$29,726	\$29,379	29%	-1%
	11460 Occupational Home Economics	\$22,938	\$27,968	\$27,968	22%	0%
	11490 Industrial Education B	\$0	\$56,136	\$56,187	n/a	0%
	11510 Cooperative Education	\$34,272	\$49,181	\$54,001	58%	10%
	11620 Middle/Junior High	\$0	\$13,618	\$0	n/a	-100%
	11630 High School	\$0	\$14,265	\$13,195	n/a	-8%
	12100 Gifted and Talented	\$17,195	\$63,740	\$60,643	253%	-5%
	12210 Mild Mental Handicap	\$55,842	\$0	\$0	-100%	n/a
	12510 Communication Disorder	\$37,474	\$56,506	\$38,934	4%	-31%
	12520 Compensatory	\$516	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$96,235	\$366,730	\$380,941	296%	4%
	12810 Special Education Preschool	\$15,176	\$31,695	\$27,939	84%	-12%
	12900 Other Special Programs	\$0	\$126,722	\$158,239	n/a	25%
	14100 Elementary	\$4,920	\$16,949	\$16,230	230%	-4%
	14200 Middle/Junior High	\$0	\$4,783	\$4,517	n/a	-6%
	14300 High School	\$19,255	\$29,037	\$21,270	10%	-27%
	16100 Remediation Testing	\$13,553	\$170	\$16,149	19%	> 500%
	16200 Preventive Remediation	\$11,495	\$12,422	\$3,067	-73%	-75%
	22220 School Library	\$96,321	\$92,091	\$63,890	-34%	-31%
	22230 Audiovisual	\$6,739	\$3,400	\$2,346	-65%	-31%
	22250 Computer Assisted Instruction Services	\$13,184	\$0	\$0	-100%	n/a
	22290 Other Education Media Services	\$7,000	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$360,574	\$490,180	\$433,079	20%	-12%
	25820 Textbooks and Repairs	\$105,515	\$130,260	\$145,933	38%	12%
	25840 Other Textbook Rental Services	\$1,429	\$13,773	\$27,038	> 500%	96%
	26497 Teachers Retirement Fund	\$84,519	\$183,830	\$401,557	375%	118%
	41100 Transfer Tuition	\$313	\$2,144	\$78,588	> 500%	> 500%
	41300 Area Vocational Schools	\$130,812	\$102,413	\$8,160	-94%	-92%
	41400 Joint Services and Supply	\$99,464	\$174,007	\$211,737	113%	22%
Student Academic Achievement Total		\$4,047,622	\$5,337,587	\$5,548,681	37%	4%
Student Instructional Support						
	21120 Attendance Services	\$0	\$22,012	\$22,878	n/a	4%
	21210 Service Area Direction	\$49,815	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$85,200	\$172,087	\$183,072	115%	6%

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	21290 Other Guidance Services	\$462	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$18,247	\$39,439	\$40,728	123%	3%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	21420 Psychological Testing	\$175	\$1,012	\$50,680	> 500%	> 500%
	21430 Psychological Counseling	\$1,151	\$0	\$0	-100%	n/a
	21790 Other Student Services	\$0	\$0	\$1,748	n/a	n/a
	22110 Service Area Direction	\$55,600	\$5,128	\$0	-100%	-100%
	22120 Instruction & Curriculum Development	\$3,703	\$3,912	\$0	-100%	-100%
	22130 Instructional Staff Training Services	\$4,140	\$25,162	\$19,943	382%	-21%
	22190 Instructional Staff Training Services - Other	\$0	\$5,563	\$2,375	n/a	-57%
	23110 Service Area Direction	\$58,015	\$26,777	\$25,792	-56%	-4%
	23210 Office of the Superintendent	\$135,671	\$297,034	\$220,466	63%	-26%
	24900 Other Support Services - School Admin.	\$54,600	\$69,365	\$67,359	23%	-3%
	26450 Health Services	\$1,754	\$730	\$1,391	-21%	91%
	26700 Technology Coordinator	\$0	\$93	\$4,511	n/a	> 500%
	26710 Technology Support and Maintenance	\$0	\$387,863	\$234,642	n/a	-40%
Student Instructional Support Total		\$468,533	\$1,056,177	\$875,585	87%	-17%
Overhead and Operational						
	23150 Legal Services	\$3,232	\$8,173	\$17,716	448%	117%
	23160 Promotion Expenses	\$3,870	\$2,580	\$3,632	-6%	41%
	25230 Receiving and Disbursing Funds	\$15	\$0	\$0	-100%	n/a
	25240 Payroll Services	\$82,359	\$92,259	\$103,160	25%	12%
	25291 Refund of Revenue	\$0	\$0	\$216	n/a	n/a
	25293 Printed Forms	\$4,377	\$644	\$0	-100%	-100%
	25295 Bank Service Charge	\$30	\$394	\$382	> 500%	-3%
	25410 Service Area Direction	\$0	\$53,480	\$54,530	n/a	2%
	25420 Maintenance of Buildings	\$672,173	\$741,077	\$730,997	9%	-1%
	25430 Maintenance of Grounds	\$40,906	\$56,611	\$55,836	36%	-1%
	25440 Maintenance of Equipment	\$29,829	\$44,543	\$45,593	53%	2%
	25470 Insurance (other than buses)	\$96,647	\$119,828	\$94,122	-3%	-21%
	25520 Vehicle Operation	\$181,441	\$238,820	\$222,443	23%	-7%
	25540 Vehicle Servicing and Maintenance	\$99,286	\$136,062	\$144,488	46%	6%
	25550 Purchase of School Buses	\$83,462	\$72,036	\$151,650	82%	111%
	25560 Insurance on Buses	\$9,916	\$20,392	\$20,139	103%	-1%
	25580 Contracted Transportation Services	\$2,071	\$0	\$0	-100%	n/a
	25610 Service Area Direction	\$0	\$0	\$5,834	n/a	n/a
	25620 Food Preparation and Dispensing	\$111,741	\$156,628	\$184,750	65%	18%
	25630 Food Delivery	\$0	\$0	\$95	n/a	n/a
	25640 Food Purchases	\$129,840	\$177,665	\$224,727	73%	26%
	25690 Other Food Services	\$3,565	\$29,562	\$6,668	87%	-77%

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	26495 Official Bonds	\$860	\$1,140	\$1,140	33%	0%
	26499 Other	\$0	\$0	\$3,000	n/a	n/a
	34000 Athletic Coaches	\$78,173	\$109,766	\$110,196	41%	0%
	39100 High School Band Uniforms	\$1,000	\$0	\$0	-100%	n/a
	39500 Child Care Services	\$27,481	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$3,348	\$0	\$771	-77%	n/a
	49200 Scholarships	\$50	\$500	\$1	-98%	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$8,343	\$26,138	\$13,714	64%	-48%
Overhead and Operational Total		\$1,674,016	\$2,088,298	\$2,195,799	31%	5%
Nonoperational						
	25330 Professional Services	\$0	\$16,184	\$11,931	n/a	-26%
	25350 Building Acquisition/Construction/Improvement	\$240,661	\$300	\$30	-100%	-90%
	25351 Building Acquisition/Construction/Improvement	\$0	\$683,480	\$126,533	n/a	-81%
	25352 Energy Savings Contracts	\$0	\$1,544	\$0	n/a	-100%
	25355 Sports Facilities	\$0	\$5,600	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$7,247	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$8,852	\$216,077	\$109,556	> 500%	-49%
	25390 Other Facilities Acquisition & Construction	\$37,975	\$27,534	\$0	-100%	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$134,680	\$165,056	n/a	23%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$64,967	\$4,270	\$0	-100%	-100%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$0	n/a	n/a
	52400 School Bus Loans, INTEREST ON DEBT	\$9,111	\$129	\$0	-100%	-100%
	53100 Buildings, LEASE RENTAL	\$319,583	\$399,520	\$390,485	22%	-2%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$319,253	\$350,559	\$370,233	16%	6%
	59100 Bond Registrars Fee	\$3,643	\$0	\$0	-100%	n/a
Nonoperational Total		\$1,011,293	\$1,839,877	\$1,173,823	16%	-36%
prorated						
	26491 PERF	\$76,190	\$104,745	\$194,420	155%	86%
	26492 Social Security	\$337,829	\$477,960	\$468,834	39%	-2%
	26494 Group Insurance	\$377,583	\$592,412	\$501,914	33%	-15%
	26496 Unemployment Compensation	\$14	\$336	\$256	> 500%	-24%
	26498 Severance/Early Retirement Pay	\$5,941	\$1,252,553	\$213,842	> 500%	-83%
prorated Total		\$797,557	\$2,428,005	\$1,379,266	73%	-43%

